

2004 RHODE ISLAND WITHHOLDING TABLES

Tables for percentage method of withholding for wages paid on or after JANUARY 1, 2004.

TABLE 1 - WEEKLY PAYROLL PERIOD

(A) SINGLE Person - Including HEAD OF HOUSEHOLD

If the amount of wages is: The amount of income tax withheld shall be:

| Not over | \$ 51 | \$ 0.00 | | | |
|-------------|---------------------|---------|------------|-----------------------|--|
| <u>Over</u> | <u>But not over</u> | | | <u>Of excess over</u> | |
| \$ 51 | \$ 592 | \$ 0.00 | PLUS 3.75% | \$ 51 | |
| 592 | 1,317 | 20.29 | PLUS 7.00% | 592 | |
| 1,317 | 2,860 | 71.05 | PLUS 7.75% | 1,317 | |
| 2,860 | 6,177 | 190.63 | PLUS 9.00% | 2,860 | |
| 6,177 | ..... | 489.11 | PLUS 9.90% | 6,177 | |

(B) MARRIED Person

If the amount of wages is: The amount of income tax withheld shall be:

| Not over | \$ 124 | \$ 0.00 | | | |
|-------------|---------------------|---------|------------|-----------------------|--|
| <u>Over</u> | <u>But not over</u> | | | <u>Of excess over</u> | |
| \$ 124 | \$ 1,030 | \$ 0.00 | PLUS 3.75% | \$ 124 | |
| 1,030 | 2,191 | 33.98 | PLUS 7.00% | 1,030 | |
| 2,191 | 3,533 | 115.24 | PLUS 7.75% | 2,191 | |
| 3,533 | 6,232 | 219.28 | PLUS 9.00% | 3,533 | |
| 6,232 | ..... | 462.14 | PLUS 9.90% | 6,232 | |

TABLE 2 - BIWEEKLY PAYROLL PERIOD

(A) SINGLE Person - Including HEAD OF HOUSEHOLD

If the amount of wages is: The amount of income tax withheld shall be:

| Not over | \$ 102 | \$ 0.00 | | | |
|-------------|---------------------|---------|------------|-----------------------|--|
| <u>Over</u> | <u>But not over</u> | | | <u>Of excess over</u> | |
| \$ 102 | \$ 1,185 | \$ 0.00 | PLUS 3.75% | \$ 102 | |
| 1,185 | 2,635 | 40.61 | PLUS 7.00% | 1,185 | |
| 2,635 | 5,719 | 142.10 | PLUS 7.75% | 2,635 | |
| 5,719 | 12,354 | 381.11 | PLUS 9.00% | 5,719 | |
| 12,354 | ..... | 978.31 | PLUS 9.90% | 12,354 | |

(B) MARRIED Person

If the amount of wages is: The amount of income tax withheld shall be:

| Not over | \$ 248 | \$ 0.00 | | | |
|-------------|---------------------|---------|------------|-----------------------|--|
| <u>Over</u> | <u>But not over</u> | | | <u>Of excess over</u> | |
| \$ 248 | \$ 2,060 | \$ 0.00 | PLUS 3.75% | \$ 248 | |
| 2,060 | 4,383 | 67.95 | PLUS 7.00% | 2,060 | |
| 4,383 | 7,065 | 230.54 | PLUS 7.75% | 4,383 | |
| 7,065 | 12,463 | 438.41 | PLUS 9.00% | 7,065 | |
| 12,463 | ..... | 924.28 | PLUS 9.90% | 12,463 | |

TABLE 3 - SEMIMONTHLY PAYROLL PERIOD

(A) SINGLE Person - Including HEAD OF HOUSEHOLD

If the amount of wages is: The amount of income tax withheld shall be:

| Not over | \$ 110 | \$ 0.00 | | | |
|-------------|---------------------|----------|------------|-----------------------|--|
| <u>Over</u> | <u>But not over</u> | | | <u>Of excess over</u> | |
| \$ 110 | \$ 1,283 | \$ 0.00 | PLUS 3.75% | \$ 110 | |
| 1,283 | 2,854 | 43.99 | PLUS 7.00% | 1,283 | |
| 2,854 | 6,196 | 153.95 | PLUS 7.75% | 2,854 | |
| 6,196 | 13,383 | 412.95 | PLUS 9.00% | 6,196 | |
| 13,383 | ..... | 1,059.75 | PLUS 9.90% | 13,383 | |

(B) MARRIED Person

If the amount of wages is: The amount of income tax withheld shall be:

| Not over | \$ 269 | \$ 0.00 | | | |
|-------------|---------------------|----------|------------|-----------------------|--|
| <u>Over</u> | <u>But not over</u> | | | <u>Of excess over</u> | |
| \$ 269 | \$ 2,231 | \$ 0.00 | PLUS 3.75% | \$ 269 | |
| 2,231 | 4,748 | 73.58 | PLUS 7.00% | 2,231 | |
| 4,748 | 7,654 | 249.78 | PLUS 7.75% | 4,748 | |
| 7,654 | 13,502 | 474.98 | PLUS 9.00% | 7,654 | |
| 13,502 | ..... | 1,001.31 | PLUS 9.90% | 13,502 | |

TABLE 4 - MONTHLY PAYROLL PERIOD

(A) SINGLE Person - Including HEAD OF HOUSEHOLD

If the amount of wages is: The amount of income tax withheld shall be:

| Not over | \$ 221 | \$ 0.00 | | | |
|-------------|---------------------|----------|------------|-----------------------|--|
| <u>Over</u> | <u>But not over</u> | | | <u>Of excess over</u> | |
| \$ 221 | \$ 2,567 | \$ 0.00 | PLUS 3.75% | \$ 221 | |
| 2,567 | 5,708 | 87.98 | PLUS 7.00% | 2,567 | |
| 5,708 | 12,392 | 307.84 | PLUS 7.75% | 5,708 | |
| 12,392 | 26,767 | 825.90 | PLUS 9.00% | 12,392 | |
| 26,767 | ..... | 2,119.59 | PLUS 9.90% | 26,767 | |

(B) MARRIED Person

If the amount of wages is: The amount of income tax withheld shall be:

| Not over | \$ 538 | \$ 0.00 | | | |
|-------------|---------------------|----------|------------|-----------------------|--|
| <u>Over</u> | <u>But not over</u> | | | <u>Of excess over</u> | |
| \$ 538 | \$ 4,463 | \$ 0.00 | PLUS 3.75% | \$ 538 | |
| 4,463 | 9,496 | 147.19 | PLUS 7.00% | 4,463 | |
| 9,496 | 15,308 | 499.50 | PLUS 7.75% | 9,496 | |
| 15,308 | 27,004 | 949.95 | PLUS 9.00% | 15,308 | |
| 27,004 | | 2,002.63 | PLUS 9.90% | 27,004 | |

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Tables for percentage method of withholding for wages paid on or after JANUARY 1, 2004.

TABLE 5 - QUARTERLY PAYROLL PERIOD

(A) SINGLE Person - Including HEAD OF HOUSEHOLD

If the amount of wages is: The amount of income tax withheld shall be:

| Not over | \$ 663 | \$ 0.00 | | | |
|----------|--------------|----------|------------|----------------|--|
| Over | But not over | | | Of excess over | |
| \$ 663 | \$ 7,700 | \$ 0.00 | PLUS 3.75% | \$ 663 | |
| 7,700 | 17,125 | 263.89 | PLUS 7.00% | 7,700 | |
| 17,125 | 37,175 | 923.66 | PLUS 7.75% | 17,125 | |
| 37,175 | 80,300 | 2,477.54 | PLUS 9.00% | 37,175 | |
| 80,300 | ..... | 6,358.78 | PLUS 9.90% | 80,300 | |

(B) MARRIED Person

If the amount of wages is: The amount of income tax withheld shall be:

| Not over | \$ 1,613 | \$ 0.00 | | | |
|----------|--------------|----------|------------|----------------|--|
| Over | But not over | | | Of excess over | |
| \$ 1,613 | \$ 13,388 | \$ 0.00 | PLUS 3.75% | \$ 1,613 | |
| 13,388 | 28,488 | 441.56 | PLUS 7.00% | 13,388 | |
| 28,488 | 45,925 | 1,498.56 | PLUS 7.75% | 28,488 | |
| 45,925 | 81,013 | 2,849.93 | PLUS 9.00% | 45,925 | |
| 81,013 | ..... | 6,007.89 | PLUS 9.90% | 81,013 | |

TABLE 6 - SEMIANNUAL PAYROLL PERIOD

(A) SINGLE Person - Including HEAD OF HOUSEHOLD

If the amount of wages is: The amount of income tax withheld shall be:

| Not over | \$ 1,325 | \$ 0.00 | | | |
|----------|--------------|-----------|------------|----------------|--|
| Over | But not over | | | Of excess over | |
| \$ 1,325 | \$ 15,400 | \$ 0.00 | PLUS 3.75% | \$ 1,325 | |
| 15,400 | 34,250 | 527.81 | PLUS 7.00% | 15,400 | |
| 34,250 | 74,350 | 1,847.31 | PLUS 7.75% | 34,250 | |
| 74,350 | 160,600 | 4,955.06 | PLUS 9.00% | 74,350 | |
| 160,600 | ..... | 12,717.56 | PLUS 9.90% | 160,600 | |

(B) MARRIED Person

If the amount of wages is: The amount of income tax withheld shall be:

| Not over | \$ 3,225 | \$ 0.00 | | | |
|----------|--------------|-----------|------------|----------------|--|
| Over | But not over | | | Of excess over | |
| \$ 3,225 | \$ 26,775 | \$ 0.00 | PLUS 3.75% | \$ 3,225 | |
| 26,775 | 56,975 | 883.13 | PLUS 7.00% | 26,775 | |
| 56,975 | 91,850 | 2,997.13 | PLUS 7.75% | 56,975 | |
| 91,850 | 162,025 | 5,699.94 | PLUS 9.00% | 91,850 | |
| 162,025 | ..... | 12,015.69 | PLUS 9.90% | 162,025 | |

TABLE 7 - ANNUAL PAYROLL PERIOD

(A) SINGLE Person - Including HEAD OF HOUSEHOLD

If the amount of wages is: The amount of income tax withheld shall be:

| Not over | \$ 2,650 | \$ 0.00 | | | |
|----------|--------------|-----------|------------|----------------|--|
| Over | But not over | | | Of excess over | |
| \$ 2,650 | \$ 30,800 | \$ 0.00 | PLUS 3.75% | \$ 2,650 | |
| 30,800 | 68,500 | 1,055.63 | PLUS 7.00% | 30,800 | |
| 68,500 | 148,700 | 3,694.63 | PLUS 7.75% | 68,500 | |
| 148,700 | 321,200 | 9,910.13 | PLUS 9.00% | 148,700 | |
| 321,200 | ..... | 25,435.13 | PLUS 9.90% | 321,200 | |

(B) MARRIED Person

If the amount of wages is: The amount of income tax withheld shall be:

| Not over | \$ 6,450 | \$ 0.00 | | | |
|----------|--------------|-----------|------------|----------------|--|
| Over | But not over | | | Of excess over | |
| \$ 6,450 | \$ 53,550 | \$ 0.00 | PLUS 3.75% | \$ 6,450 | |
| 53,550 | 113,950 | 1,766.25 | PLUS 7.00% | 53,550 | |
| 113,950 | 183,700 | 5,994.25 | PLUS 7.75% | 113,950 | |
| 183,700 | 324,050 | 11,399.88 | PLUS 9.00% | 183,700 | |
| 324,050 | ..... | 24,031.38 | PLUS 9.90% | 324,050 | |

TABLE 8 - DAILY OR MISCELLANEOUS PAYROLL PERIOD

(A) SINGLE Person - Including HEAD OF HOUSEHOLD

If the amount of wages is: The amount of income tax withheld shall be:

| Not over | \$ 10.20 | \$ 0.00 | | | |
|----------|--------------|---------|------------|----------------|--|
| Over | But not over | | | Of excess over | |
| \$ 10.20 | \$ 118.50 | \$ 0.00 | PLUS 3.75% | \$ 10.20 | |
| 118.50 | 263.50 | 4.06 | PLUS 7.00% | 118.50 | |
| 263.50 | 571.90 | 14.21 | PLUS 7.75% | 263.50 | |
| 571.90 | 1,235.40 | 38.11 | PLUS 9.00% | 571.90 | |
| 1,235.40 | ..... | 97.83 | PLUS 9.90% | 1,235.40 | |

(B) MARRIED Person

If the amount of wages is: The amount of income tax withheld shall be:

| Not over | \$ 24.81 | \$ 0.00 | | | |
|----------|--------------|---------|------------|----------------|--|
| Over | But not over | | | Of excess over | |
| \$ 24.81 | \$ 205.96 | \$ 0.00 | PLUS 3.75% | \$ 24.81 | |
| 205.96 | 438.27 | 6.79 | PLUS 7.00% | 205.96 | |
| 438.27 | 706.54 | 23.05 | PLUS 7.75% | 438.27 | |
| 706.54 | 1,246.35 | 43.84 | PLUS 9.00% | 706.54 | |
| 1,246.35 | ..... | 92.43 | PLUS 9.90% | 1,246.35 | |